

Table of Contents

Table of Contents	i
CHAPTER 4 EMPLOYEE REIMBURSEMENTS	4-1
4.1 GENERAL REIMBURSEMENT INSTRUCTIONS	4-1
4.2 TRAVEL REGULATIONS AND PROCEDURES	4-2
<u>4.2.1 General Travel Information</u>	<u>4-2</u>
<u>4.2.2 Travel Approval</u>	<u>4-2</u>
<u>4.2.3 Travel Mode Determination.....</u>	<u>4-4</u>
<u>4.2.4 Commercial Airline, State Airplane, or Charter/Rental Airplane.....</u>	<u>4-5</u>
<u>4.2.5 Vehicle Rental.....</u>	<u>4-7</u>
<u>4.2.6 Personal Vehicle Use</u>	<u>4-7</u>
<u>4.2.7 State Vehicle Usage</u>	<u>4-8</u>
<u>4.2.8 Recording Time while in Travel Status</u>	<u>4-10</u>
4.3 REIMBURSABLE EXPENSES	4-10
<u>4.3.1 Expense Receipts</u>	<u>4-10</u>
<u>4.3.2 Third Party Reimbursements</u>	<u>4-10</u>
<u>4.3.3 Meals and Refreshments</u>	<u>4-11</u>
<u>4.3.4 Lodging</u>	<u>4-15</u>
<u>4.3.5 Incidental Expenses</u>	<u>4-16</u>
<u>4.3.6 Registration Fees.....</u>	<u>4-18</u>
<u>4.3.7 Training Fees and Tuition.....</u>	<u>4-18</u>
<u>4.3.8 Witness and Jury Duty Fees.....</u>	<u>4-20</u>

CHAPTER 4 EMPLOYEE REIMBURSEMENTS

4.1 GENERAL REIMBURSEMENT INSTRUCTIONS

The Employee Reimbursement chapter covers information about regulations regarding reimbursable out-of-pocket expenses or expenses that the department will pay either to an employee or other party (vendor) and the procedures for the employee to claim reimbursement and/or the documentation required for making payments directly to a supplier (vendor -- direct-billing to hotels, etc.).

Responsibility for expenses incurred by employees under their jurisdiction rests with the Section Manager/Supervisor, District Engineer, and/or Division Administrator. Appropriate controls must be exercised to assure compliance with State of Idaho and Idaho Transportation Department reimbursement regulations and procedures.

All business related travel taken on behalf of the Idaho Transportation Department by the following but not limited to shall be reimbursed at the rates according to the State Board of Examiners policies and must be submitted on an ITD-103;

- Idaho State Employee
- Aeronautics Advisory Board
- Motor Carriers Advisory Board
- Public Transportation Advisory Council
- Governor's Task Force
- Scenic Byways Advisory Council
- Dealer Advisory board
- Other Government Entity Attending Department Sponsored Training

All Contractor and Consultants performing work on behalf of the Idaho Transportation Department shall be reimbursed according to Federal travel rates.

Exceptions to the procedures contained in this chapter that have more economical advantages to the Department must be pre-approved by the Director, or a designated agent and will be reviewed on a case by case basis. This must be requested prior to the traveling.

When the approval space on the ITD-103, Individual Expense Account, is signed, the approver verifies that the expenses claimed for reimbursement are valid. Fraudulent claims or false statements are subject to corrective action, up to and including termination of employment.

4.2 TRAVEL REGULATIONS AND PROCEDURES

4.2.1 General Travel Information

State travel regulations and procedures are governed by Sections 67-1001 and 67-2008, Idaho Code, and interpretations are adopted by the State Board of Examiners.

Employees must use the most economical and practical mode when on department business. Employees shall dine and lodge in moderation and in a manner that reflects dignity and respect to themselves and the Idaho Transportation Department.

Travel expenses chargeable to the department should be claimed within thirty (30) days after they are incurred. This includes vicinity mileage reimbursement.

When an employee is requesting reimbursement of travel for multiple trips, all trips are to be recorded on separate ITD-103 or ITD-123 forms. This is to ensure proper tracking of Department travel and to expedite the reimbursement process for the employee.

Whenever an employee travels to ITD headquarters or a District, the employee should notify the receptionist at the destination office of their arrival and expected itinerary. This courtesy provides a local contact point that can assist in making contact with the employee should the need arise. The ITD Headquarters Security, located in the main lobby, can be used as the receptionist for the headquarters complex.

4.2.2 Travel Approval

The Section Manager/Supervisor, District Engineer, or their higher authority must ensure that the employee uses the most economical mode of transportation consistent with the purpose of the department-business travel (Administrative Policy A-06-11, Official Travel by Department Personnel). The Internal Review section and Legislative audits include evaluations of compliance in achieving travel-mode economics. Travel-approving authorities must maintain a file of approved ITD-632, Out-of-State Travel Request and ITD-633, Travel Cost Comparison and Approval, so the forms are readily accessible to the auditors.

Travel arrangements should be made by the employee's Administrative Assistant within their Section or District.

When the ITD-633 is being completed the following items should be addressed for attending a conference and/or traveling out of state;

- *Is the hotel and the conference at the same location*
- *Does the hotel provide shuttle service and if yes, is there a cost*
- *Does the hotel charge for parking*
- *Is there a practical need for a rental car*
- *Is there a selection of restaurants nearby hotel to choose from if the hotel restaurants are costly*
- *Are any of the cost being third party reimbursed to ITD or the employee*
- *All incidental items on the hotel bill, including phone must be paid by the employee upon check out*

In-State Travel Approval

Travel within sixty (60) highway miles of the border of Idaho is considered in-state travel and an ITD-632, Out-of-State Travel Request, is not required. In-state reimbursement procedures and per-diem limitations shall be used.

Section Managers/Supervisors, District Engineers, and higher authorities may authorize employees under their jurisdiction to travel on department business trips to Idaho destinations. The authorization includes traveling through adjoining states when that route is considered the most feasible.

Employees traveling In-State are not required to submit an ITD-633, Travel Request Cost Comparison, however, the person who approves the employee's travel can request that the person who regularly makes travel arrangements for the section/district to complete an ITD-633 when considered advisable. The travel-approving authority can then refer to the travel-mode comparison on the ITD-633 to determine the appropriate travel-mode to authorize.

Out-of-State Travel Approval

Employees traveling out-of-state on department business must have approval of the trip by appropriate lines of authority and the assignment of an out-of-state trip number BEFORE any expenses are incurred or travel has taken place.

Travel within sixty (60) highway miles of the border of Idaho is considered in-state travel and an ITD-632, Out-of-State Travel Request, is not required. In-state reimbursement procedures and per-diem limitations shall be used.

Out-of-state travel authorization is accomplished with the completion of an ITD-632, Out-of-State Travel Request and an ITD-633, Travel Cost Comparison and Approval. The ITD-632 must designate the person traveling and the actual trip dates. Each employee that takes a trip must complete a separate ITD-632.

An out-of-state registration number is assigned as five (5) digit number but is entered into the financial system as a four (4) digit number by dropping off the first number and the hyphen.

The cost comparison portion of the ITD-633 (section A, B, C, D as appropriate) MUST BE COMPLETED FOR ALL OUT-OF-STATE TRIPS.

The original ITD-632 and ITD-633 are to be signed by the Division Administrator, District Engineer, Section Head or assigned Designee. Once the signatures are obtained, the forms are routed to Financial Services for assignment of an out-of-state (OST) register number. *(FS cannot issue a number without appropriate signatures)* All incomplete forms will be returned to originating Section or District.

Out-of-state travel arrangements **may not be made** until Financial Services returns the processed ITD-632 and ITD-633 with the OST Register Number clearly noted. A separate OST Register Number is required for each employee traveling out-of state and will be recorded on the employee's separate ITD-633.

The Section Head/District Engineer and the Higher Authority signatures are **ALWAYS** required on the ITD-632, Out-of-State Travel Request. The following signatures are required on the ITD-633, Travel Cost Comparison and Approval:

- Employee signature
- Supervisor or Higher Authority
- Division Administrator or Assigned Designee

If an employee is substituted for an assigned trip:

- The substitute must complete a new ITD-632 and ITD-633 and obtain the appropriate approval signatures.
- Notify FS of the substitute and deliver a copy of new forms.
- FS will replace previous forms with new forms and use the same OST #.

If a trip is canceled after an Out-Of-State Register number is assigned, notify Financial Services, Accounts Payable Section.

If an employee combines personal time during business travel the employee is responsible for the following:

- *The hotel cost for the personal days must be billed separately in the employee's name **(it is the employee's responsibility to verify the bill is correct upon check out)***
- *If pre-approved for a rental car for business use, the car cannot be rented to ITD or direct billed if there will be any personal use or a family member is a **passenger (it is recommend for the employee to rent the car in his/her name and then be reimbursed for days of business use)***
- *All dates of travel must be listed on the ITD-103 or ITD-123 and documented which are personal related*
- *The Pcard cannot have any charges that have personal use combined on any bill*
- *See 4.2.4 for exceeded airline costs*

4.2.3 Travel Mode Determination

Employees, who are approved to travel for department business, are required to use the most economical mode of travel that best serves department needs (Administrative Policy A-06-11, Official Travel by Department Personnel). The ITD-633, Travel Cost Comparison and Approval, can be used for both in-state and out-of-state travel to compare various travel modes (airplane-commercial/state plane, car-rented/personal, etc.) and other travel considerations (lodging, employee time away from duty station, meal reimbursements, etc.).

The various costs for each practical travel mode combination must be compared to determine the most economic mode that best serves department needs. A person is designated for each Section/District to make travel arrangements and can assist in determining the most economical travel mode. The supervisor shall review the various modes and notify the employee of the most appropriate travel mode that should be used. If the employee chooses to use a different travel mode, the employee will not be reimbursed for expenses that exceed the estimated cost of the supervisor-approved travel mode.

If the economics of the travel mode change when additional travelers are known, the employee and the supervisor should review the travel plans for possible modification.

Expenses of a personal nature incurred for the convenience of the traveler will **not** be paid for by the Idaho Transportation Department. This includes travel by indirect routes or stop-overs for personal reasons; or leaving early or returning later than necessary on a trip. It is acceptable for the traveler to leave their home station in reasonably sufficient time to arrive at an airport's recommended pre-departure time.

Exemption from Comparing Economical Travel Modes

Traveling crews and operators of highway measuring and monitoring equipment are exempt from having to review travel-modes with their supervisor or completing an ITD-633, but will provide a weekly itinerary whenever submitting the ITD-103, Individual Expense Account, for reimbursement of travel expenses.

4.2.4 Commercial Airline, State Airplane, or Charter/Rental Airplane

Commercial Airline

When a trip is taken where commercial airfare is charged to the department, the airline passenger coupon must be submitted with the expense claim. Failure to do this will delay reimbursement of the expense claim. Employees who choose to exceed the approved airfare because of indirect routes or stopovers taken for personal benefit shall pay for the excess cost.

An employee must provide an **original** receipt for extra cost of baggage fee reimbursement. If an employee is charged for more than one bag of luggage, justification must be submitted and pre-approved prior to reimbursement.

State Airplane

The Aeronautics Administrative Assistant (334-8776) can assist in estimating travel costs and coordinating travel by State aircraft. When a trip is taken by State airplane, an interagency bill is sent to the designated paying area. The bill is paid using STARS transaction code 240 or 241 for encumbered funds. Enter the invoice number matching the bill's ten-digit document number.

Charter/Rental Airplane

An aircraft may be rented or chartered for department business in emergencies or when required for specific applications (aerial surveys, surveillance, mapping, photography, site investigations, and search and rescue). The agreement to charter or rent will be between the requesting Division and the commercial operator. Refer to Administrative Policy A-27-01, Charter or Rented Aircraft and Pilot's Requirements, for further rented or chartered aircraft information.

Personal Transportation to and from the Airport

An employee, who is approved for department-business travel, may be reimbursed for mileage incurred for personal vehicle use to travel to a commercial airline or State airplane/rental or charter connection. The request for use of personal vehicle is made by checking Personal Auto on the ITD-633, Travel Cost Comparison and Approval. The mileage will be reimbursed for miles from the employee's official workstation or from the employee's residence whichever results in fewer miles. Use the appropriate guideline given below to determine reimbursable personal-vehicle mileage:

- Personal vehicle is driven from employee's official station and parked at airport. Personal vehicle is driven from airport to employee's official station. Allow mileage for one round trip to employee's official station.
- Personal vehicle is driven round trip from employee's residence to airport only for the departure flight or only for the return flight. Allow mileage for one round trip from employee's residence or official station, whichever is closest to the airport.
- Personal vehicle is driven from employee's residence and parked at the airport for departure flight. Personal vehicle is driven from airport to employee's residence upon returning from the trip. Allow mileage for one round trip from employee's residence or official station, whichever is closest to the airport.
- The airport-parking fee is also reimbursable provided a valid **original** receipt is attached to the expense claim.
- Personal vehicle is driven from employee's residence for both departure and return flights, i.e., someone drops off the employee for the departure flight and picks up the employee upon returning from the trip. Allow mileage for two round trips from employee's residence or official station, whichever is closer.

4.2.5 Vehicle Rental

A passenger vehicle may only be rented when other means of transportation are impractical, unavailable, or would result in higher costs. The most economical and practical vehicle will be used when the department is incurring the cost. If rental of a larger vehicle is unavoidable, obtain a statement from the rental agency to accompany the reimbursement or payment voucher. Please refer to **4.2.2 Travel Approval**, to determine if a vehicle rental is necessary.

All vehicles rented for state business are effectively “state vehicles” and present the same exposures to the state as its owned vehicles. As with the state owned vehicles (see 4.2.7 of the travel policy) the rentals are to be used for state business and individuals who are not employees on state business may not operate or ride in them without prior approval by the **Employee Safety & Risk Manager**.

Whenever an employee is using a rental vehicle before or after Department business related travel, for personal use, or carrying passengers that are not employees on state business the vehicle is to be rented in the **employee’s name** and not on the state contract.

When a vehicle is rented for ITD business, rent the vehicle in the name of the Department. Vehicles rented by the Department for Department business are covered by the department’s public liability insurance, which covers any damages to the vehicle. This coverage negates any reason to purchase any damage waiver policy. **Do not subscribe to this waiver. The department will not pay for this coverage.**

The other optional coverage normally available on vehicle rental agreements is for personal accident insurance. The insurance is a form of life and medical payment coverage and applies to the driver and passengers in the rented vehicle. **Do not subscribe to this insurance. The department will not pay for the coverage.** Similar coverage is already provided by the State through Workmen’s Compensation and Group Life Insurance. Further information about accident procedures with a rental car are in the Employee Safety/Risk Management manual. **Also reference the Addendum from the Division of Administration;**

http://itdnet/Administration/financial_services/SiteDocs/FS%20Manual/Chapter%204%20Rental%20Car%20Coverage%20Addendum.doc

4.2.6 Personal Vehicle Use

Permission to use a personal motorized vehicle for travel is primarily limited to situations where the best interests of the department are served. When an ITD Employee is authorized the use of a personal motorized vehicle for Department Business, they shall be reimbursed at the rate set by the Board of Examiners, referenced in their policies **Appendix A Mileage and Meals;**

<http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/trvlpolicy.htm>
Appendix%20%22A%22

The reimbursement rate is also the approved ground mileage rate when a privately owned aircraft is the mode of personal transportation (see Administrative Policy A-27-01, Charter or Rented Aircraft and Pilot's Requirements).

The department's current State Travel Mileage Chart or an Official Idaho Highway Map shall be used to calculate mileage for in-state travel. For out-of-state travel, the department standard is map.yahoo.com to obtain reimbursable mileage.

When personal vehicle use does not benefit the department, but the employee chooses to use a personal vehicle rather than the approved mode of travel, mileage is reimbursable at the cost of airfare, plus associated ground travel such as taxi fares, or the current rate for personal transportation, whichever is less.

Official Vicinity Travel

Employees can be reimbursed for personal vehicle use on department business at the employee's assigned destination or station. The odometer mileage can be recorded on a daily basis under the travel information and subsistence section on the ITD-103, Individual Expense Account, or a travel log with dates and miles can be attached. The mileage is reimbursable at the personal vehicle mileage rate in effect at the time of use.

4.2.7 State Vehicle Usage

Use of State-owned vehicles (Administrative Policies A-06-05, Operating and Servicing State-Owned Vehicles, and A-06-06, State-Owned Vehicle Usage Practices) is restricted to official department business only. Department employees, authorized volunteers, and others in the conduct of doing official business with the Idaho Transportation Department are the only passengers that may be transported. ***Employee family members are not permitted to drive and/or ride in State vehicles. As per Administrative Policy A-06-05 please contact the Employee Safety & Risk Manager prior to transporting non-ITD personnel.***

Permission may be granted for home-to-office driving when beginning or ending an authorized trip outside regular duty hours. (See "De Minimus Usage" in Administrative Policy A-06-06 for further explanation.)

Commute Assignment

Another type of state vehicle usage is "commute assignment" and must be authorized by the Director, and approved by the State Board of Examiners. ***Commute Assignment*** occurs when a state employee is approved for travel between an employee's duty station, home, and another place of work for **one or more** of the following conditions:

- **Emergency response capability requires the employee to be subject to off-duty callout.** The callouts must be frequent and the consequences of delay must be major. The emergency response type of commute assignment also allows the vehicle to be regularly parked at the employee's home.
- **The employee is on a 24-hour call.** The 24-hour call condition does not necessarily mean that a state-owned vehicle is always provided to the employee.

Commute Assignment Approval

Monitoring and usage of all state vehicles is the responsibility of the Division Administrators and the Controller.

Each year, the Director shall review, authorize, and submit commute assignments and related information to the State Board of Examiners for approval. Each Division/District/Section should assess their needs and recommend commute assignments for specific conditions. (An alternative could be to reimburse the employee for mileage of personal vehicle usage.)

An ITD-401, Authorization for Parking State Vehicle at Employee Residence, shall be completed with the name and an explanation of the work-related responsibilities of each person recommended for commute assignment.

Employees, who are authorized for a commute assignment, shall pay taxable fringe benefits as applicable, and be subject to the following rules and procedures.

Taxable Fringe Reporting for Commute Assignments

Upon approval by the State Board of Examiners, Financial Services will supply the assigned employees with the ITD-2888, Vehicle Usage Taxable Fringe Benefit Report.

The employee approved for a commute assignment shall:

- Only record on the ITD-2888 the days where the vehicle was actually utilized for commuting to and from work. Weekends and holidays (when not working), vacation, sick leave, etc. shall not be included.
- Submit the completed ITD-2888 each quarter/month (as noted on the employee's ITD-401) to Financial Services.

Financial Services will compute the value of the taxable fringe benefit from the information on the ITD-2888. The Internal Revenue Service's stated value is \$1.50 per one-way commute. The computed value is added to the employee's W-2 wages (box 1 on the W-2), which is subject to FICA, retirement, federal, and state taxes. As a result, the employee's net pay is less.

In cases of carpooling, the taxable fringe amount is added to the income of EACH employee in the vehicle. (Each employee must complete an ITD-401, Authorization for Parking State Vehicle at Employee Residence, and report the shared trip on his/her ITD-2888.)

Corrective Actions for Abusing the Privilege of Using a State-Owned Vehicle

Only individual's who possess a valid operator's license may operate state vehicles. Seat belts must be worn at all times while operating or riding in state vehicles. State and local traffic laws must be observed at all times. The employee is personally liable for any fines arising from infractions of state and local traffic laws. Any employee committing an infraction of such laws may be requested to attend a defensive driving course. (See Employee Safety/Risk Management manual for further information).

The employee is also personally liable for any damage to the state-owned vehicle that occurs outside the course and scope of official duty. Any employee found abusing the privilege of using a state-owned vehicle for inappropriate use or unauthorized purposes shall be subject to immediate corrective action, up to and including termination.

4.2.8 Recording Time while in Travel Status

Whenever an employee has been approved to travel for state business (either in-state or out-of-state), the employee shall record their duty time on the ITD-657, Employee Time Sheet as per the Human Resources Services guidelines for recording travel time. The ITD-103, Individual Expense Account must also show the exact date and time of departure from duty station and return.

4.3 REIMBURSABLE EXPENSES

Employees can claim reimbursable expenses on the ITD-103, Individual Expense Account.

Responsibility for expenses incurred by employees under their jurisdiction rests with the Section Manager/Supervisor, District Engineer, and/or Division Administrator. Appropriate controls must be exercised to assure compliance with State of Idaho and Idaho Transportation Department reimbursement regulations and procedures. When the approval space on the ITD-103, Individual Expense Account, is signed, the approver verifies that the expenses claimed for reimbursement are valid.

Fraudulent claims or false statements are subject to corrective action, up to and including termination of employment.

4.3.1 Expense Receipts

Original receipts must be furnished for all reimbursable expenses except per-diem (meals), transportation polls, metered parking, and telephone calls. (See the following reimbursable items for more specific details as to receipt requirements.)

If a receipt is lost, additional certification will be requested from the employee to justify the expense.

4.3.2 Third Party Reimbursements

Third party reimbursements are allowable. A third party reimbursement can be done in one of the following ways:

- 100% reimbursed by third party - 100% of the third party reimbursable costs are paid directly to the employee. (This means that the **third party directly reimburses** the employee for allowable costs and there will not be an ITD-103 turned in.)
- 100% reimbursed by ITD - 100% of the reimbursable costs are paid directly to the employee by ITD. (This means that the employee is **reimbursed by ITD** for the third party allowable costs and ITD bills the third party for reimbursement.) The Third Party Reimbursement box must be marked “Yes” and highlighted on the

- ITD-633 and the third party's name and address must be attached for billing purposes.
- 100% reimbursement between by third party & ITD – This means the airline and/or lodging expenses could be paid directly by the third party and meals and/or lodging could be paid by ITD directly to the employee for the same trip. (If this happens, the third party directly reimburses 100% of meals and/or lodging expenses to ITD.)

For third party reimbursements that are reimbursed through ITD, the project number should appear in one of the following formats:

- If a third party needs to be billed with an Accounts Receivable number, the project number should begin with an "R". These project numbers are specifically set up to bill the third party. Contact the Revenue Operations Unit within Financial Services if unsure of the "R" project number that should be used.
- If the trip is 100% reimbursed by a state or federal agency, the project number should be the one assigned to that specific project. Contact the Project Unit within Financial Services if unsure of the project number that should be used.

Out-of-state travel, even if third party reimbursed, **must** have an out-of-state registration number assigned and the same procedures for out-of-state travel shall be followed. *An out-of-state registration number is assigned as a five (5) digit number but is entered into the financial system as a four (4) digit number by dropping off the first number and the hyphen.*

Monies that ITD receives from third party entities will not be returned to the District/Section budget.

4.3.3 Meals and Refreshments

Meals Qualification

Employees are eligible for meal reimbursement under the following conditions;

- On official department business OUTSIDE the employee's assigned duty station District.
- Required to stay overnight on official department business within the employee's assigned duty station (District).
- Complimentary meals, including continental breakfast provided by a hotel and meals provided by common carriers will not be deducted from the per diem allowance to be paid.
- Required to attend a Department sponsored meeting/training session, provided **ALL** of the following conditions exist.

Note: *Reimbursement will not be made to an employee for meal expenses when the employee left their home station earlier than reasonably necessary to meet an airport's recommended pre-departure time.*

Meal Reimbursement for Department Sponsored Meeting/Training Sessions
The meeting/training session has a published agenda . <i>(The agenda must state that the meal will be served and reimbursed by the department. The agenda must also specify that the meal reimbursement will not be claimed again by any employee and attendance is mandatory.)</i>
Location or scheduling of the meeting/training conflicts does not lend themselves to a meal recess.
Speeches, presentations, or interpersonal exchange furthers the meeting's business. Specific actions that would not normally occur on a daily basis.
The meeting/training session has a duration of six (6) hours or more.
There are five (5) or more attendees.
Per attendee, the cost of the meal does not exceed the allowable partial day meal reimbursement. Breakfast=\$7.50; Lunch=\$10.50; Dinner=\$16.50. Any employee that is in travel status shall not submit a reimbursement for this specific meal.
<i>ALL SUCH MEETINGS/TRAINING SESSIONS MUST HAVE PRIOR WRITTEN APPROVAL FROM THE DIVISION ADMINISTRATOR</i>

The Agenda, a List of Attendees, and the ITD-2899, Refreshment Approval must be attached to the ITD-103, Individual Expense Account, or to the voucher to pay the vendor.

Regularly scheduled staff meetings or department-sponsored functions DO NOT qualify for meal or refreshment provisions unless such meetings occur no more than quarterly and attendees are brought together from various locations throughout the state. Further, an employee in travel status is not eligible for reimbursement of that meal while attending a meeting/training session.

The date, destination, and time of departure and return to employee's official duty station must be shown on the ITD-103 for each trip.

Refreshments Qualification

ALL of the following conditions must exist before employees may qualify for reimbursable refreshments:

- The meeting/training session has a **published agenda and attendance is mandatory**.
- The meeting or training session has duration of **three (3) hours or more**.
- There are **five (5) or more** attendees.
- The total per attendee cost of the refreshments, per refreshment break, will not exceed \$7.50.

The Agenda, a List of Attendees, and the ITD-2899, Refreshment Approval must be attached to the ITD-103, Individual Expense Account, or to the voucher to pay the vendor.

***ALL SUCH REFRESHMENTS MUST HAVE
PRIOR WRITTEN APPROVAL FROM THE DIVISION ADMINISTRATOR.***

Refreshments Served at Public-Interest Meetings

When the serving of refreshments during a department-sponsored meeting or conference held for the benefit of the public is determined as necessary and provided that all of the refreshment conditions mentioned above are met, an expenditure of ITD funds can be authorized. A request written by the meeting or conference coordinator and justification of the expenditure must be approved by the Division Administrator prior to the meeting or conference. **Original** receipts for the out-of-pocket expense or to pay the vendor are required.

Per-Diem (Meal) Reimbursement Allowances

Per-diem reimbursement will not be made to an employee for meals provided by relatives or other parties unless the relative or other party is in the business of providing such services and advertises such to the general public.

To qualify for a per-diem reimbursement the employee must depart from or return to the official duty station by the following times:

- Breakfast: Employee must depart for travel at 7:00 am or before, or return from travel at 8:00 am or after.
- Lunch: Employee must depart for travel at 11:00 am or before, or return from travel at 2:00 pm or after.
- Dinner: Employee must depart for travel at 5:00 pm or before, or return from travel at 7:00 pm or after.

The maximum reimbursable allowances, including sales tax, meal gratuities, fees/tips given to porters, baggage carriers, bell hops, hotel maids, stewards/stewardesses on ships, and hotel servants in foreign countries are as follows:

	IN-STATE	OUT-OF-STATE*
Full Day	\$30.00	\$46.00
Breakfast Only	\$ 7.50	\$11.50
Breakfast and Lunch	\$18.00	\$27.60
Breakfast and Dinner	\$24.00	\$36.80
Lunch Only	\$ 10.50	\$16.10
Lunch and Dinner	\$27.00	\$41.40
Dinner Only	\$16.50	\$25.30

** The out-of-state meal reimbursement will use the \$46.00 per day as the base. Higher federal allowance will be used for those areas published in the IRS Publications, when appropriate see;*

http://www.gsa.gov/Portal/gsa/ep/contentView.do?noc=T&contentType=GSA_BASIC&contentId=17943

In-state per-diem allowances apply when the employee is traveling outside of their official duty station area and/or through an adjoining state while on route to an in-state destination. Out-of-state travel that is within sixty (60) miles of the State of Idaho border is classified as an in-state trip.

Same-Day Trip Reimbursement

When an employee will be absent from their official duty station District on official business for less than twenty four (24) hours (no overnight stay), same-day trip reimbursement will be made. The same-day trip reimbursement is equal to a maximum – for breakfast - twenty-five percent (25%) of the total per-diem rate (\$7.50), for lunch - thirty-five percent (35%) of the total per-diem rate (\$10.50), and for dinner - fifty-five percent (55%) of the total per-diem (\$16.50). The departure and/or the return time dictate the meals that qualify for reimbursement.

Per IRS, one-day per-diem reimbursement is taxable to the employee. The employee will receive a warrant in the amount of their reimbursement request. The expenditure object codes will process against the employee's payroll records and applicable FICA, retirement, state, and federal taxes will be deducted from the gross income on the employee's next paycheck.

The taxable expenditure object codes are as follows:

- 535301 In-State Same-Day Subsistence
- 535601 Out-of-State Same-Day Subsistence
- 535701 Out-of-Country Same-Day Subsistence

If meals are furnished as part of a conference registration fee, the employee shall only qualify and be taxed for the same-day meal reimbursement of any other meals not provided during that day.

Governor-Proclaimed Emergencies

While working on a Governor-proclaimed emergency, which requires being away from home, the employee is entitled to be reimbursed for meals in accordance with the "Per-Diem (Meal) Reimbursement Allowances."

Department-Sponsored Meetings

Provided the "Meals Qualification" is met, the department may choose to reimburse the employees individually for the cost of their meals, or have the department pay for the meals on a group basis for a department-sponsored meeting. Permission for the meeting and the meal expense must first be obtained from the Division Administrator. The host District Engineer or Section Supervisor will initiate the request for such action.

A list of attendees must be submitted and host District Engineer/Section Supervisor/Division Administrator or a designated subordinate must sign supporting invoices and/or receipts. (See the “State Sales Tax” paragraph regarding the payment of sales tax.

Special Occasions

Provided the “Meals Qualification” is met, requests for meal reimbursement in special situations not covered above may be submitted in writing to the appropriate Division Administrator and must be approved by the Director **prior to** the event.

State Sales Tax

Employees, who claim reimbursement for out-of-pocket expenses, pay any state sales tax and local option taxes that are due at the time. These taxes are considered a part of the total allowable limit and the employee will include these costs in the total cost claimed for reimbursement.

State sales tax and local option taxes **will not be paid** when the department makes payments directly to establishments for employee accommodations. This should be explained to the establishment management when arrangements are being made for the accommodations.

4.3.4 Lodging

Reimbursement for **reasonable** lodging costs is allowed for in-state and out-of-state travel on official department business. Employees should seek lodging where special business or government rates are offered.

If lodging costs can be **direct billed** to the department, the employee may choose this method.

State sales tax and local option taxes **will not be paid** when the department makes payments directly to establishments for employee accommodations. This should be explained to the establishment management when arrangements are being made for the accommodations. All charges for additional expenses (telephone charges, room service, etc.) that are listed on the hotel lodging bill must be paid by the employee, prior to ITD receiving the direct bill for lodging. The employee may be eligible for reimbursement of these calls, but the expenses must be recorded separately on the employee’s ITD-103.

The department will only reimburse lodging expenses for the employee. Additional lodging charges (double occupancy) for non-department employees or department employees who are not on department business are ineligible for reimbursement. An exception to the lodging expense regulation occurs when an employee is in transfer and moving status. (See the following Section 4.6 for specific details.)

Reimbursement for lodging while staying with a relative is allowable **only when** that relative provides and advertises such services to the public.

An **original** receipt attached to the voucher is required for reimbursement. Validation of lodging receipts is accomplished as follows:

- *Employee's name,
- *Motel or hotel name and address,
- *Room number and date(s) of occupancy,
- *Itemized listing of charges.

If the lodging receipt is not an original, a statement explaining why an original is not available must be submitted and signed by the employee, and the supervisor or higher authority.

If the name of the motel or hotel is known, but does not show on the receipt, the name of the motel or hotel shall be written on the receipt with an explanation that no other receipt was available.

If the place of lodging is a small-town operation that does not give a formal receipt, any form of receipt signed by the proprietor that lists the charges is acceptable.

Receipts validated on a posting machine are acceptable without signature or initials; other receipts must be signed or initialed by the cashier or company representative who accepted the money.

Personal credit card slips for lodging are acceptable when supported by a receipt or statement.

4.3.5 Incidental Expenses

Reimbursement may be claimed for the following allowable incidental expenses while conducting official department business. Personal expenses such as haircuts, valet services, and gratuities for maid services are excluded.

Taxi Fare

Taxi, limousine, buses and/or other public ground conveyances are reimbursable with an **original** receipt attached to the ITD-103.

Parking Fees

Airport parking fees for a State or personal vehicle is reimbursable with an **original** receipt attached to the ITD-103. Car storage is reimbursable when necessary to protect State or private property. Metered parking for a State or personal vehicle must be stated as "metered parking" on the ITD-103.

Telephone

Department business telephone charges are reimbursable when approved by the employee's supervisor. Employees who travel frequently on department business should be furnished with a telephone credit card or department issued cell phone. Telephone credit cards or cell phones may be obtained from Information Services from the Telephone Coordinator located at headquarters. Business telephone charges placed on personal cell phones will not be reimbursed by the department.

Personal telephone calls are reimbursable \$2.00 per day (over night stay is required for each day reimbursed), not to exceed a maximum of \$10.00 per week (seven consecutive days).

All charges for telephone calls that are listed on the hotel lodging bill must be paid by the employee, prior to ITD receiving the direct bill for lodging. The employee may be eligible for reimbursement of these calls, but the expenses must be recorded separately on the ITD-103.

State Vehicle Expenses

Emergency expenses that are incurred for State vehicles (gas, repairs, etc) while in travel status are reimbursable with an **original** receipt. *The receipt must include the license plate number and the license plate number must be entered in the space provided on the ITD-103.*

Laundry

An expense limit of \$10.00 will be reimbursed without a receipt in accordance with the following limitations:

- Up to \$5.00 for the first *seven* (7) days,
- Up to \$5.00 for each additional *five* (5) consecutive working days,
- Laundry claims for more than \$10.00 in any of the above periods require an **original** receipt.

Cleaning of Port of Entry uniform coats will be reimbursed once per calendar year. An **original** receipt is required for reimbursement.

Tool Allowances

Tool allowances are allowed for mechanics, mechanic assistants, welders, body and fender workers and machinists. These above-listed employees, who are required to furnish their own hand tools, will be reimbursed for lost, damaged, obsolete, or deficient tools up to a maximum of **\$450.00** per calendar year (Maintenance Memorandum No. 2, Mechanic's Tool Allowance).

District Engineers and the headquarters Maintenance Supervisor or a delegate are responsible for establishing procedures within their respective jurisdictions that will comply with state code and provide a clear audit trail.

An ITD-103, Individual Expense Account, must be used to claim reimbursement. The ITD-103 must be accompanied by an **original** receipt(s) that shows the name of company, name of employee claiming reimbursement, description of item(s) purchased, date of purchase, and amount of purchase. Charge the tool allowances to the employee's assigned organization and shop overhead project number.

Department-Issued Employee Clothing

Employees are not to use gift cards, points, etc towards business related items. If used, the percentage of reimbursement is based on net after gift card or points are applied to purchase.

Reimbursement for special outdoor clothing shall be made through the ITD-103, Individual Expense Account. The reimbursement will be made on an eighty percent (80%) department and twenty percent (20%) employee cost sharing basis per calendar year. The District/Division Business Manager shall establish when and how the special outdoor clothing reimbursement is claimed. Paid **original** receipts showing the name of the company, description of the items, date of purchase, and purchase amount must accompany the claim. The maximum reimbursement to any individual employee shall not exceed **\$150** per year. (Please refer to Administrative Policy A-06-09, Department-Issued Employee Clothing.)

Diving Equipment

ITD employees, who use their personal equipment when doing underwater inspection of highway structures, may be reimbursed **\$100.00** per full diving day for rental of their equipment, or a prorated amount for partial day's use.

Traveler's Checks

When purchasing traveler's checks for \$200.00 or more, the fee charged may be reimbursed. This traveler's checks fee will only be reimbursed if the employee has received a travel advance and the amount of traveler's checks purchased does not exceed the amount of the advance. An **original** receipt is required.

Back Brace Belts

Certified employees may be reimbursed 50% of the cost of a back support belt, up to a maximum reimbursement of **\$50.00**. Anything above \$50.00 must be pre-approved by the employee's supervisor. An ITD-103, Individual Expense Account, must be used to claim reimbursement. The ITD-103 must be accompanied by an **original** receipt that shows: 1) the name of the retailer, 2) a description of the item, and 3) the amount of purchase. Coding for the ITD-103 is the employee's assigned overhead project number and object code 7574915.

4.3.6 Registration Fees

Employees claiming reimbursement for registration fees that include meals must deduct the cost of the meals from the per-diem amount allowed. All meals provided without out-of-pocket cost to the employee are considered part of the registration fee.

Additional reimbursement when the employee chooses not to use the meals provided is NOT allowed. Only record the same-day per-diem allowance as applicable.

4.3.7 Training Fees and Tuition

Administrative Policy A-18-06, Employee Education and Training, and the Human Resource Development manual specify the criteria that must be met for an employee to obtain outside training at the department's expense.

- For Tuition and Registration Fees, use the appropriate project number and object code in the 507000 series (see the IFMS coding manual in Public Folders). An ITD-733, Nomination for Training, that is approved by the supervisor and appointing authority, must be attached to the ITD-103.
- For Travel Expense and Per-Diem, record the following Project Number, Rule and Task number. Enter the information on the ITD-103 under “Miscellaneous Expenditures.”

A156040 B	GA.G137 (training taken)
A156040 B	GA.G136 (training given)

Section Supervisors and Managers are responsible for seeing that these procedures are properly followed.

When submitting completion documentation for college courses, correspondence training programs, and other “academic” courses, a copy of the official transcript showing a grade of “C” or above in a graded system or “pass” in a pass/fail system is required.

Attending College Courses

The department supports employees pursuing continuing education to meet employee developmental needs. The following outlines eligibility requirements (unless special circumstances require an exception):

- Current full-time classified employee of the department,
- Employed by the department for at least eighteen (18) months,
- Consistently achieving an overall performance rating of at least “Meets Expectations,”
- Taking courses that are related to current duty assignment,
- Prior written approval from the Section Manager/Supervisor, District Engineer, or Division Administrator before incurring any costs, and
- Funding availability.

Reimbursement Guidelines

When an employee successfully completes the work-related curriculum the department shall reimburse the following costs:

- Application and enrollment fees,
- Books, supplies, software, etc., as a required part of the course curriculum (with said items becoming the property of the department), and/or,
- Fees for class credits that are part of a work-related curriculum and have been successfully challenged and awarded without enrolling in the class itself.

Reimbursement of costs shall require submittal of proof of successful completion of class (passing grade, certificate of completion, etc.) and a receipt for costs incurred. Coursework costs may be paid prior to completion for extenuating circumstances and when approved by the Division Administrator and the department Controller. However, if the course is not completed with a “C” or above, the employee shall not be reimbursed.

4.3.8 Witness and Jury Duty Fees

An employee appearing as a witness for the State is not entitled to a witness fee, but is entitled to receive reimbursement of any out-of-pocket expenses for subsistence in accordance with Section 4.3.